

Document: AROC Notice

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TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #00-81

December 22, 2000

Senator Luke Kenley, Chair
Administrative Rules Oversight Committee
Hand Delivered

Re: Notice of Delay in Adoption of Rule Concerning Mobile Home Assessment/LSA Document #00-81

Dear Chairman Kenley:

Notice of Delay

This is to notify you pursuant to IC 4-22-2-25, that the State Board of Tax Commissioners has determined that it may not be able to adopt, and obtain the Governor's approval of, the proposed rule concerning the assessment of mobile homes (LSA Document #00-81) within one (1) year of the date the notice of intent to adopt the rule was published, under IC 4-22-2-23.

Reason for Delay

Rules concerning the assessment of mobile homes have historically been part of the general reassessment manual. They were not included in the reassessment manual proposals currently subject to public comment (published in the December 1st Indiana Register; public hearing January 30, 2001). Mobile home assessment provisions were excluded primarily because it is felt that they deserve independent review, both internally and by other interested parties. Mobile homes are a distinct type of property and some separate consideration is warranted. However, the treatment of mobile homes, in terms of assessment, must nevertheless mesh with the provisions ultimately adopted for the assessment of all other types of property addressed in the reassessment manual.

Expected Adoption Date

Consequently, the State Board believes that it would be most prudent to not publish proposed rules concerning mobile homes until after the next general reassessment manual is adopted. Adoption of the general reassessment manual is expected to take place in late February 2001. Given this timetable it is anticipated that the mobile homes rules (LSA Doc. #00-81) will not be fully promulgated, and obtain the Governor's approval, within the required one (1) year period required by, IC 4-22-2-23 (by May 1, 2001). It is expected that the rules will be approved by approximately August 1, 2001, but the State Board cannot be certain. Therefore, since the stated "expected date" will control the validity of the rule, we, as an administrative precaution, present this notice and state that we now expect to adopt, and obtain the Governor's approval of, the rules concerning the assessment of mobile homes (LSA Document #00-81), before December 1, 2001.

Your understanding of these circumstances is appreciated. If additional information is desired please do not hesitate to contact me, at 233-4361. Thank you.

Sincerely,

William M. Waltz
General Counsel

Copy to:
Representative Jerry Denbo

George Angelone, LSA, Attorney for AROC
Veronica Hibbler, Office of the Attorney General
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